

**ABSTRAK**

**PERSEPSI WAJIB PAJAK ORANG PRIBADI TERHADAP HUBUNGAN  
PENERAPAN E-FILING DENGAN EFISIENSI PELAPORAN SPT (Studi  
Kasus di Kantor Pelayanan Pajak Pratama Sleman)**

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Direktorat Jenderal Pajak (DJP) melakukan reformasi perpajakan dengan menerapkan sistem *e-Filing*, dalam rangka memperbaiki sistem administrasi perpajakan. Penelitian ini bertujuan untuk mengetahui bagaimana persepsi wajib pajak orang pribadi terhadap hubungan penerapan *e-Filing* dengan efisiensi pelaporan SPT di wilayah Kantor Pelayanan Pajak (KPP) Pratama Sleman.

Jenis penelitian ini adalah studi kasus. Teknik pengambilan sampel yang digunakan adalah *convenience sampling*. Pengumpulan data dalam penelitian ini dilakukan dengan menyebarkan angket/kuesioner. Alat analisis yang digunakan adalah skala sikap dan korelasi *Pearson Product Moment*. Skala sikap digunakan untuk mengetahui tingkat optimalisasi penerapan *e-Filing* di KPP Pratama Sleman dan tingkat efisiensi pelaporan SPT menggunakan *e-Filing* menurut persepsi wajib pajak orang pribadi. Korelasi *Pearson Product Moment* digunakan untuk menganalisis persepsi wajib pajak orang pribadi terhadap hubungan penerapan *e-Filing* dengan efisiensi pelaporan SPT.

Hasil yang diperoleh menunjukkan bahwa menurut persepsi wajib pajak orang pribadi, penerapan *e-Filing* di KPP Pratama Sleman sangat optimal dan pelaporan SPT dengan menggunakan *e-Filing* sangat efisien. Hasil uji korelasi *Pearson Product Moment* menunjukkan bahwa menurut persepsi wajib pajak, ada hubungan antara penerapan *e-Filing* dengan efisiensi pelaporan SPT di KPP Pratama Sleman.

**ABSTRACT**

**PERCEPTION OF INDIVIDUAL TAX PAYERS ABOUT THE  
RELATION BETWEEN THE APPLICATION OF E-FILING AND THE  
EFFICIENCY OF TAX RETURN REPORT  
A Case Study at Pratama Tax Office in Sleman**

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E-Filing (Electronic Filing) is a system that launched by General of Taxation in order to improve the tax administration system. This study tries to find out the perception of individual taxpayers about the relation between e-Filing application and efficiency of tax return report at Pratama Tax Office in Sleman.

This research is case study method. The sampling technique in this study was convenience sampling. The data collection was done by distributing questionnaires. The tools that used in this analysis are attitude scale and Pearson product moment correlation. Attitude scale used to find out the perception of individual taxpayers about the optimization of e-Filing application at Pratama Tax Office in Sleman, and the efficiency of tax return report. Pearson product moment correlation used to find out the perception of taxpayers about the relation between e-Filing application and the efficiency of tax return.

The result of the analysis shows that the perception of individual tax payers about the application of e-Filing at Pratama Tax Office in Sleman is very optimal and the tax return report by using e-Filing is very efficient. The result of Pearson product moment correlation test shows that based on the perception of individual tax payers there is a relation between the application of e-Filing and the efficiency of tax return report.